## **ABSTRACT**

A multilayer optical compensation film comprises one or more optically anisotropic layers X and one or more optically anisotropic layers Z wherein, said each layer X has its optic axis tilted with respect to the plane of said multilayer compensation film, and said each layer Z comprises amorphous polymer with glass transition temperature Tg above 180C°, and satisfies particular relations. The film is readily manufactured and provides the required optical property for proper compensation of LCDs.

5